LCRC FORM 2



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 12-011

AN ORDER to repeal Tax 2.63 (4), 3.095 (4) (a) 9., and 8.24; renumber Tax 3.095 (4) (a) 10. and 11.; amend Tax 2.105 (1), (3) (a) and (b), (4) (a) (intro.) 1. f., 2., and 3. and (b), (5) (c) 2., and (6) (a), 2.12 (1), (3) (a), (b), (c), and (e), and (Note), 2.32 (title), (1), (2) (a) 1. and 7. (Note), (d) 1., 3., 4., 5., and 6., (e) 1., (g) 1. and 2., and (h) 1., and (3), and (Note), 2.60 (2) (d), 2.65 (3) (c), 2.67 (2) (d) 3., 2.82 (1) (c), and (6), and (Examples), 2.96 (2) (c) and (3) (b) and (c), 2.99 (title), (1), and (2) (a), and 3.01 (4) (e) 4. b.; repeal and recreate Tax 1.11 (4) (e); and create Tax 2.99 (Note) and 3.095 (4) (a) 11. to 19, relating to tax law changes made by 2011 Wisconsin Act 32 and other legislation.

Submitted by **DEPARTMENT OF REVENUE**

02-02-2012 RECEIVED BY LEGISLATIVE COUNCIL.

02-28-2012 REPORT SENT TO AGENCY.

SG:KBO

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

| 1. | STATUTORY AUTHORITY [s. 227.15 (2) (a)] | | | |
|--|---|------------------------------|----------------------------|----------------|
| | Comment Attached | YES | NO 🗸 | |
| 2. | FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)] | | | |
| | Comment Attached | YES 🗸 | NO 🗌 | |
| 3. | CONFLICT WITH OR DUPL | NG RULES [s. 227.15 (2) (d)] | | |
| | Comment Attached | YES | NO 🗸 | |
| 4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND [s. 227.15 (2) (e)] | | | | |
| | Comment Attached | YES | NO 🗸 | |
| 5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE | | | | 27.15 (2) (f)] |
| | Comment Attached | YES 🗸 | NO 🗌 | |
| 6. | POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)] | | | |
| | Comment Attached | YES | NO 🗸 | |
| 7. | COMPLIANCE WITH PERM | IT ACTION DEADLI | NE REQUIREMENTS [s. 227.15 | (2) (h)] |
| | Comment Attached | YES | NO 🗸 | |